



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

Internal Audit Section

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FILE COPY

August 3, 2012

Steven Wille, Chief Financial Officer
Doorways
4385 Maryland
St. Louis, MO 63108

RE: Housing Opportunities for People with AIDS (HOPWA) and Ryan White Part A
(Project #2012-DOH03)

Dear Mr. Wille:

Enclosed is a report of the fiscal monitoring review of the Doorways, a not-for-profit organization, HOPWA and Ryan White Part A Programs, for the period February 1, 2011 through April 30, 2012. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Doorways. Fieldwork was completed on July 11, 2012.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis, Department of Health (DOH) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

Dr. Kenneth M. Stone, CPA, CGMA
Internal Audit Executive

Enclosure

cc: Sylvia Nelson, Grants Administrator, DOH
Joan McCray, Fiscal Manager, DOH



CITY OF ST. LOUIS

**DEPARTMENT OF HEALTH (DOH)
HOUSING OPPORTUNITIES FOR PEOPLE WITH AIDS (HOPWA)
RYAN WHITE PART A**

**DOORWAYS
CONTRACT #HD-11-25 AND #HD-11-27
CFDA #14.241 AND #93.914**

FISCAL MONITORING REVIEW

FEBRUARY 1, 2011 THROUGH APRIL 30, 2012

PROJECT #2012-DOH03

DATE ISSUED: AUGUST 3, 2012

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH (DOH)
HOUSING OPPORTUNITIES FOR PEOPLE WITH AIDS (HOPWA)
RYAN WHITE PART A
DOORWAYS
FISCAL MONITORING REVIEW
FEBRUARY 1, 2011 THROUGH APRIL 30, 2012**

TABLE OF CONTENTS

Description	Page(s)
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

INTRODUCTION

Background

Contract Name: Doorways

Contract Numbers: HD-11-25 and HD-11-27

Contract Periods: February 1, 2011 through June 30, 2012 (HD-11-25)
March 1, 2011 through February 29, 2012 (HD-11-27)

CFDA Numbers: 14.241 (HD-11-25)
93.914 (HD-11-27)

Contract Amounts: \$1,053,808 (HD-11-25)
\$189,567 (HD-11-27)

These contracts provided Housing Opportunities for People with AIDS (HOPWA) and Ryan White Part A funds to Doorways (Agency) to provide emergency housing assistance, monthly on-going rent subsidies, short term rent/mortgage/utility payments, and supportive services in order to attain self sufficiency to persons who are HIV positive who require services.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state, and local Department of Health (DOH) requirements for the period January 1, 2011 through December 31, 2011 and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by DOH. Evidence was tested supporting the reports the Agency submitted to DOH and other procedures were performed as considered necessary. Fieldwork was completed on July 11, 2012.

Exit Conference

The Agency was offered the opportunity for an exit conference; however, it was declined.

SUMMARY OF OBSERVATIONS

Conclusion

There was no evidence to suggest that the Agency did not fully comply with federal, state, and local DOH requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2011-DOH13, issued September 13, 2011 noted no observations.

A-133 Status

The Agency expended \$500,000 or more in federal funds for the fiscal year ending June 30, 2011, therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report was dated October 3, 2011 and rendered an unqualified opinion on both the general purpose financial statements and the federal awards. There were no material weaknesses or significant deficiencies identified in the audit of the financial statements and the federal awards. There were no findings required to be reported in accordance with Section 510(a) of OMB Circular A-133. The Agency did qualify as a low risk auditee.

The Internal Audit Section reviewed the report on January 10, 2012 and recommended that the report be accepted.

Summary of Current Observations

There were no observations.